IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R.No. 27 and 28 of 1993
Date of decision: 19.10.2006

The Commissioner of Income-Tax Jalandhar

..Applicant
through
Dr.N.L.Sharda, Advocate

v.

M/s Modern Farm Services, Bathinda

..**Respondent**
through
Nemo

CORAM:

Hon'ble Mr.Justice K.S.Garewal
Hon'ble Mr.Justice Rajesh Bindal

1. Whether Reporters of local papers may be allowed to see the judgment ?
2. To be referred to the Reporters or not ?
3. Whether the judgment should be reported in the Digest?

Rajesh Bindal, J.

At the instance of the Revenue, the Income-Tax Appellate Tribunal, Chandigarh Bench, Chandigarh (for short, `the Tribunal') has referred, under Section 256(1) of the Income-tax Act, 1961 (for short, `the Act'), the following questions for the opinion of this Court arising out of ITA Nos. 451 and 452/CHANDI/86, pertaining to the assessment years 1980-81 and 1982-83:

> "For the assessment year 1980-81
>
> Whether on the facts and in the circumstances of the case, the Income-tax Appellate Tribunal is right in law in dismissing the second appeal filed by the Revenue against the order of the Commissioner of Income-tax (Appeals) deleting the addition of Rs. 27,540/- made on account of post warranty service ?
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> For the assessment year 1982-83:
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> Whether on the facts and in the circumstances of the case, the Income-tax Appellate Tribunal is right in law in dismissing the second appeal filed by the Revenue against the order of the Commissioner of Income-tax (Appeals) deleting the addition of Rs. 56,700/- made on account of deposit in Post Warranty Services?"

The Tribunal referred the above questions of law to this Court for opinion by referring to an earlier order passed by it for the assessment year 1978-79, where similar questions had been referred.

We have already answered the questions while deciding I.T.R. No. 12 of 1988-- The Commissioner of Income Tax, Jalandhar v. M/s Modern Farm Services, Bathinda, for the assessment year 1978-79, decided on 18.10.2006.

Accordingly, the questions, referred to above, are answered in the manner the same have been answered in I.T.R. No. 12 of 1988.

The reference is disposed of accordingly.

(Rajesh Bindal)
Judge

(K.S.Garewal)
Judge

19.10.2006
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